

**2005 BUDGET**

**City of Bloomington  
Utilities Department**

**CBU**

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# INTRODUCTION

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# **INTRODUCTION TO THE 2005 BUDGET**

## **Reorganization**

In an attempt to make CBU's budget more closely resemble the format used by the Civil City, the 2005 CBU Budget has been reorganized using the Civil City templates. There are two new sections included in this format. First, an organizational chart for CBU has been added. Second, a program budget has been created. This section links specific CBU expenses with specific programs. It also provides information about the various functions and accomplishments of the individual departments.

## **Redistribution**

One of the primary goals of this budget is to redistribute funds to more accurately reflect the actions of CBU. As a result, significant changes have been made in various line items. These changes are based on the assumption that 2003 was a typical and representative year for CBU. Furthermore, certain aspects of costing were simplified by uniformly distributing most costs between the Water and Wastewater funds. These expenses have been distributed with 40 percent in the Water fund and 60 percent in the Wastewater fund. This change more accurately reflects the distribution of revenue and expenses between the two utilities. To make this change less obtrusive, a version of the budget that combines the Water, Wastewater, and Stormwater expenses within each department has been included. This summary can be found at the end of the budget packet.

# A GUIDE TO ACCOUNTING CODES

## Funds

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# A GUIDE TO LINE ITEMS

## Salaries & Wages – Employees

This line includes the salaries and wages for all departmental employees. It combines all types of employees (full-time, part-time, temporary) and all types of pay (regular-time, over-time, holiday-pay).

## Salaries & Wages – Officers & Directors

This line includes the salaries and wages for the Utilities Service Board and the director. In the past, this expense has been distributed across all departments. As a result of the 2005 budget reorganization, it will only appear in the director and the Utilities Service Board's budget.

## FICA

FICA is, in general, the federal payroll tax. This tax pays for a number of social programs including social security and Medicare. The line is 7.65 percent of the total salaries and wages.

## Pensions & Benefits

This line represents PERF benefits. It is 8.50 percent of the total salaries and wages.

## Chemicals

Most departments do not incur expenses for chemicals. For those that do, this line includes chemicals such as:

Anhydrous Ammonia  
Chlorine  
Lime  
Alum

Fluoride  
Polymer  
Potassium Permanganate  
Polyaluminum Chloride

## Materials & Supplies

This line is very broadly defined. It includes any expendable items such as paper, light bulbs, gloves, etc. It also includes repairs and maintenance of structures and treatment equipment. Purchased items that are not considered capital outlays are included here. This line item includes materials and supplies for:

Lines  
Services  
Meters  
Hydrants  
Meter Reading  
Structural Improvements

Engineering & Survey Equipment  
Pumping Equipment  
Treatment Equipment  
Records & Collection Statements  
Office Supply Expenses  
General Plant Maintenance

**Liability Insurance**

This line represents the liability insurance that CBU is required to carry.

**Purchased Water**

This line only appears under the Monroe Treatment Plant. It is the cost of water purchased from the Army Corps of Engineers.

**Purchased Power**

This line is CBU's electricity bills. It is included only for departments where large amounts of power are utilized such as the Monroe, Dillman, and Blucher Poole Treatment Plants and the booster & lift stations. The General Ledger divides these expenses between pumping, treatment, and general power expenses.

**Utilities General**

This line includes all utilities bills other than electricity, such as telephone, pager, and internet service bills.

**Contracted Labor**

This line appears only in the Transmission & Distribution department. It is the cost for seasonal workers hired under that department.

**Sludge Removal**

This line includes the cost of removing sludge at the wastewater treatment facilities. Some of this cost is distributed throughout Salaries & Wages, Materials & Supplies, and Transportation.

**Training**

This line consists of expenses attributed to continuing education and travel.

**Contracted Services**

This item includes professional services procured by CBU.

**In Lieu of Taxes**

This line is part of the inter-local agreement. It is CBU's contribution to the Civil City in lieu of property tax revenue. This expenditure is charged to the director's budget.

**Interdepartmental Expenditures**

This line accounts for funding agreements made between CBU and the Civil City. This expenditure is charged to the director's budget.

**Bond Issuance Cost**

This line item represents the cost of issuing bonds and is found in the director's budget.

**Transportation**

This line is the Fleet Maintenance bill that is paid to the Civil City each year. It is comprised of vehicle repair and fuel costs. It is divided among the various departments according to the number and value of the vehicles assigned to that department.

**Miscellaneous Expenses**

This line includes a wide variety of expenses. It is mostly comprised of shipping, mandated expenses for drug testing, and obsolete inventory costs.

**Furniture & Fixtures**

Computer equipment, office furniture & equipment, and the cost of maintaining these items appear in this line.

**Equipment**

This is a new line that includes moveable fixed assets.



# INTERPRETING THE TEMPLATES

The various templates include a number of columns that may not be self-explanatory. They are outlined below:

*2004 thru May*

This column shows the amount that has been spent through May of 2004. The 2004 projected values are based on these numbers.

*2004 Projected*

This column estimates 2004 expenditures by multiplying the amount spent through May by twelve fifths.

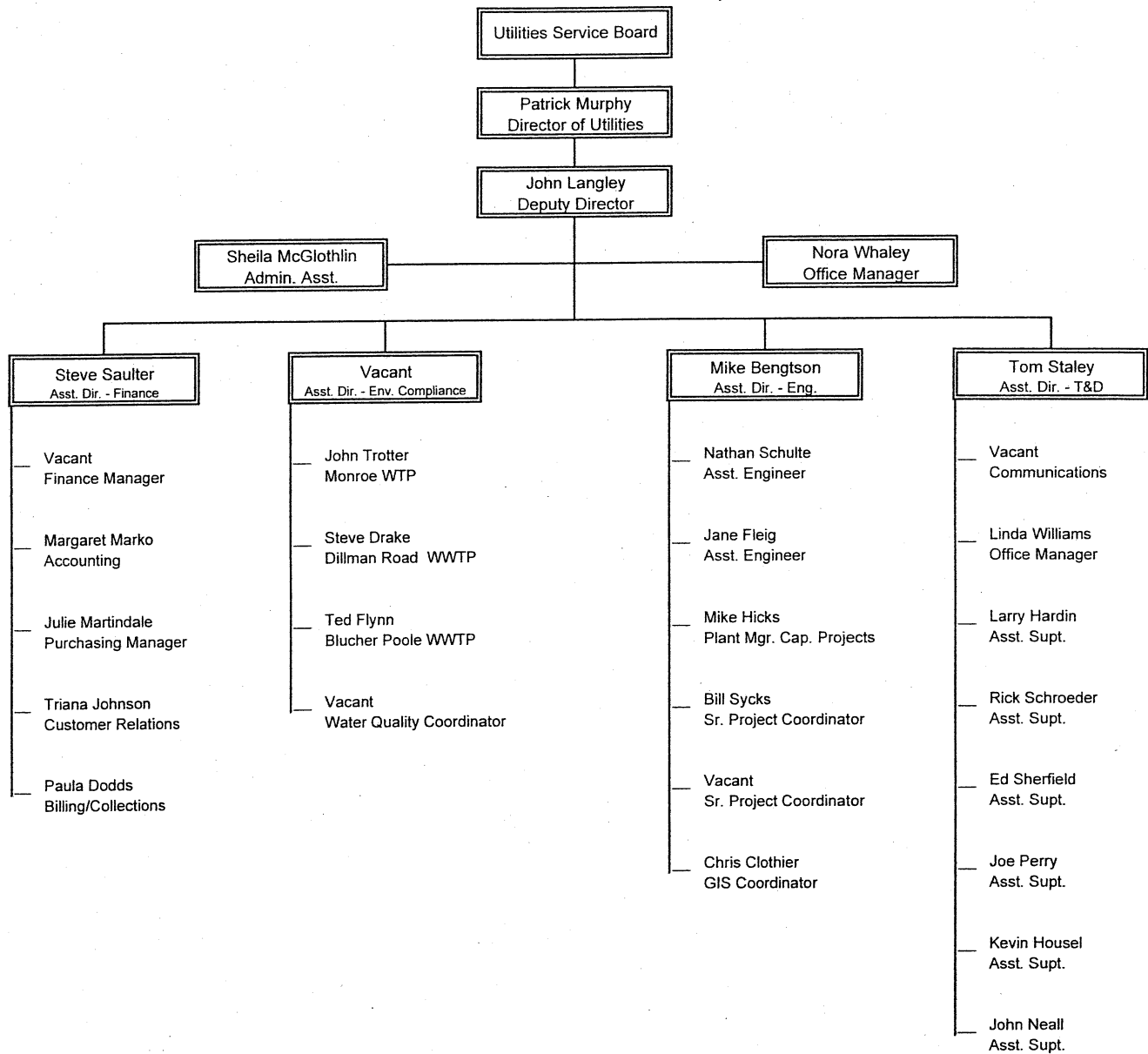
*\$ Change*

This column shows the change in each line item between 2004 and 2005.

*% Change*

This column shows the percentage change in each line item between 2004 and 2005 using 2004 as the base year.

# City of Bloomington Utilities Department Organization Chart 2004



## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Utilities Service Board**

- Program Description:** The USB has broad oversight of CBU policies and activities and is governed by nine members, four appointed by the Mayor, three appointed by the Common Council and two serving in an ex-officio capacity representing the interests of the Council and the Mayor.
- Accomplishments:**
- \* Working with CBU Administration and staff, the USB awarded \$14 million in improvement projects for the Monroe WTP. The projects began in November 2003 and will continue for two and one half years.
  - \* The USB reviews and approves the department's budget.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Administration**

- Program Description:** CBU Administration oversees the day to day operation of all CBU departments. The Director develops policy with the Utilities Service Board and the Mayor and is directly responsible for implementing that policy.
- Accomplishments:**
- \* Altered CBU budget format to allow increased involvement by department heads in the budget process.
  - \* Implemented a review system for current and future capital projects to more closely track projected costs with actual costs.
  - \* Instituted a hands on approach to the budgeting and accounting processes.
  - \* Joined the communications operators with the T&D Department for more streamlined operations and improved communications.
  - \* Created the position of Deputy Director of CBU to assist the Director in attaining program goals and objectives.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Accounting**

- Program Description:** The Accounting Dept. has five primary responsibilities including income tracking, operation and maintenance, accounting, debt management, and capital financing. Accounting is responsible for the processing of all daily financial transactions of the Water, Wastewater and Stormwater Utilities, including the daily deposits and reconciliation of revenues; processing, paying and reporting CBU payroll; and processing and paying for CBU expenditures.
- Accomplishments:**
- \* Reorganized the Utility budget process.
  - \* Restructured the Accounting Dept. to better fit the needs of CBU.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Purchasing**

- Program Description: Purchasing and Materials Management provides all CBU departments with overall procurement services. This includes purchasing, inventory and facilities management, warehousing, records retention, public special events, mobile devices, fleet inventory, courier services, master key management, surplus, and equipment accountability. Purchasing strives to purchase the best quality of goods and services at the lowest price to meet CBU goals.
- Accomplishments:
- \* Relocated five CBU departments with used furniture and fixtures to Showers North after the Service Center fire in November 2003.
  - \* Provided janitorial services for modular units at Henderson for a savings of \$21,000 to CBU.
  - \* Coordinated mowing with T&D for a savings of \$43,000 to CBU.
  - \* Implementing cycle count program for inventory, implemented OnBase Document Imaging application.
  - \* Reviewed collection contracts for Accounts Receivables and made recommendations, upgraded Oracle system to a newer version.
  - \* Select employees trained as facilitators for work flow process.
  - \* Continuous research for savings on products and services for CBU.
  - \* Currently working on various CBU and City projects, Utility Billing RFP, process flows for accounting and updating Purchasing Policies and Procedures.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Customer Relations**

- Program Description: The Customer Relations Dept. seeks to provide the best possible service to CBU customers. This includes assisting customers with starting and stopping water and wastewater service, making sure that paperwork is completed correctly, assisting customers on the phone and in person with billing questions or concerns, selling septage tickets to waste haulers for dumping at Dillman WWTP, assisting customers with paperwork for new service, and working closely with the engineering, T&D and meter services regarding new services.
- Accomplishments:
- \* Assisted in the process of collection efforts concerning delinquent accounts resulting in streamlined and expedited collection procedures.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Billings and Collections**

**Program Description:** Involves the processing of all collections (collection of outstanding debt) due to CBU; establishing customer payment plans; billing, address changes and online payments through Aqua-Pay; and the processing of adjustments, lien letters and NSF items. These tasks are completed through data entry and the maintenance of electronic and paper files.

**Accomplishments:**

- \* Continued collections effort that began in 2003 which has resulted in a substantial drop in Accounts Receivables and an increase cash operating balance.
- \* Department continued to work on options for paperless payment of bills.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Blucher Poole WWTP**

**Program Description:** Blucher Poole wastewater treatment plant is responsible for treating wastewater generated in the northern part of the Bloomington collection system. Employees strive to maintain levels of discharges lower than those required by the state and produce a safe byproduct of operations for disposal (sludge). Blucher Poole employees work within CBU budget guidelines to maintain an above average level of performance.

**Accomplishments:**

- \* Plant employees participated in the repainting of specific plant buildings.
- \* Solids handling MEOs and Blucher and Dillman plant mechanics replaced the polymer pumping system to a significant savings to CBU.
- \* Blucher and Dillman plant mechanics replaced the problematic belt press sludge diaphragm pumps with a more cost-effective variable speed control pumping system with submersible trash pumps.
- \* Blucher and Dillman plant mechanics repaired damaged sections of the aeration basins air input lines for cost savings to CBU.
- \* Blucher plant mechanic, operations personnel and T&D truck operator removed nearly two feet of grit from the primary basins which had been clogging pumps and sludge lines. This prevented severe damage to the plant's operations.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Dillman Road WWTP**

- Program Description: Dillman Road is Bloomington's largest wastewater treatment plant processing an average of 9.5 million gallons per day. Both wastewater plants are monitored by the State of Indiana for compliance with their respective NPDES permits.
- Accomplishments:
- \* Dillman maintenance employees developed and installed clarifier algae sweep for a cost-savings of \$85,000 to CBU over buying them from a manufacturer.
  - \* Plant employees have participated in the complete repainting of the plant.
  - \* Employees relandscaped the entrance to the Administration Building.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Engineering**

- Program Description: The Engineering Dept. is responsible for engineering oversight for design, construction and maintenance of all water, wastewater, and storm sewer pipelines that are owned, or will be owned, by CBU. Other functions include maintaining informational databases for CBU pipelines; computer mapping of all CBU pipelines; calculating appropriate service pipe sizes to be installed; issuing permission for service connections to CBU wastewater and water mains; keeping records on and securing needed easement rights and property ownership for all CBU projects; providing long-range planning vision and involvement in the budget process to ensure infrastructure improvements can be made; and interacting with and providing information to the general public, engineers, architects, designers, other City departments and governmental agencies.
- Accomplishments:
- \* Dedicated staff were able to successfully recover from the 2003 fire and adapt to the new administration's vision while proficiently accomplishing their numerous engineering responsibilities.
  - \* Management and oversight of the of the Jordan River culvert project.
  - \* Management and oversight of water systems modeling project.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### Laboratory

Program Description: The Dillman Road Laboratory is a key component of the department's environmental compliance program. The laboratory either conducts or arranges testing for all water and wastewater programs. The Laboratory Director works closely with the Utilities Director and Deputy Director to resolve regulatory and environmental policy issues.

Accomplishments:

- \* Raised sufficient revenue through testing services to cover operation & maintenance expenses for this department.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### Monroe

Program Description: The Monroe Water Plant is the primary source of drinking water for Monroe County. Ten rural water corporations rely on CBU for water. Monroe employees conduct laboratory analysis, process operations and maintenance of the system to ensure reliable delivery of high quality water.

Accomplishments:

- \* Three Monroe employees recently received their state certification as WT5 Water Plant Operators.
- \* An internal project currently underway to adjust the frequency of the solids press could potentially save CBU an estimated \$6000 over 6 months. The savings would be a result of reduced natural gas and electricity use.
- \* Monroe Plant is being updated at the main plant and low service pump station to improve and update pumping, chemical treatment and security.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Griffy/Lemon**

- Program Description: **Griffy Reservoir:** CBU assists the Parks and Recreation Department in maintaining the property and conducting large maintenance projects. CBU additionally uses the property for supplemental storage.
- Lake Lemon:** CBU provides property management services for the city-owned property and equipment of Lake Lemon; oversees contract with Lake Lemon Conservancy District; assists the Conservancy with various projects; reports to Utilities Service Board and the Mayor on all matters related to the Conservancy activities; attends Conservancy meetings.
- Accomplishments:
- \* Replaced 400-ft. waterline to the Lake Bathhouse in 2003. (Lemon)
  - \* Provided financial support for several shoreline restoration projects between 1999-2003. (Lemon)

#### **T & D**

- Program Description: The Transmission and Distribution Dept. is responsible for maintenance and installation of water and wastewater lines throughout the service area. T&D also installs and reads meters, initiates and terminates water service to customers and troubleshoots customer complaints. T&D manages the department's communications operators who respond to customer telephone calls. Typical activities in the Communications Dept. include scheduling after hours emergency work and responding to calls for services from other city departments (Street, Public Works, Animal Shelter) and the American Red Cross.
- Accomplishments:
- \* Successfully completed a street project which relocated Curry Pike to adjoin SR 45/46 to assist Monroe County service goals.
  - \* The Airport Extension Project was implemented to increase water service to the Monroe County Airport and provide another source of water to the Van Buren Water Corporation, a wholesale customer of CBU.
  - \* Met the challenge of providing quality service even in the face of extreme weather conditions.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

re phrase

71: Transmission & Distribution  
72: Booster stations  
73: Lift stations

75: Meters  
81: Stormwater  
95: Communications



## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Stormwater**

- Program Description: The stormwater system is comprised of about 70 miles of roadside ditches, open channels and natural streams, 100 miles of small diameter collection pipes with inlets and 25 miles of large diameter culverts and tunnels.
- Accomplishments:
- \* Successfully completed a street project which relocated Curry Pike to adjoin SR 45/46 to assist Monroe County service goals.
  - \* The Airport Extension Project was implemented to increase water service to the Monroe County Airport and provide another source of water to the Van Buren Water Corp., a wholesale customer of CBU.

#### **Environmental Services**

- Program Description: Environmental Services oversees much of CBU's and the City's compliance with local, state and federal regulations. Activities include conducting the Federal Pretreatment Program to control industrial and commercial pollutants; overseeing all technical aspects of Bloomington-area PCB cleanup projects; overseeing and conducting water quality program by responding to regulatory issues and customer complaints; supervising and directing all IDEM and EPA compliance issues; overseeing shipping and disposal of hazardous wastes for several City departments; directing federal and state reporting on hazardous material handling and chemical inventories; and maintaining and supervising sludge land application and NPDES permitting and programs.
- Accomplishments:
- \* Environmental Services was the lead agency in writing the bid specification for continued operation of Illinois Central Spring Water Treatment Plant.
  - \* Initiated the Sewer Use Ordinance review and amendments to be presented to the Common Council this fall.
  - \* Continued the operation of the pretreatment program and regularly complied with applicable laws.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

Department: 2005 TOTAL BUDGET OVERVIEW				
Fund: UTILITIES	WATER	WASTEWATER	STORMWATER	TOTAL
<b>CASH ON HAND</b>				
2004 Ending Balance (projected)	1,121,013	2,097,974	646,229	3,865,215
<b>TOTAL - CASH ON HAND</b>	1,121,013	2,097,974	646,229	3,865,215
<b>TOTAL INCOME</b>				
Revenue	9,440,644	12,733,690	1,417,416	23,591,750
<b>TOTAL - INCOME</b>	9,440,644	12,733,690	1,417,416	23,591,750
<b>TOTAL EXPENSES</b>				
Operation & Maintenance	5,500,600	9,084,700	329,400	14,914,700
Extensions & Replacements	1,488,200	304,000	482,100	2,274,300
Debt Requirements	2,393,738	3,322,249	290,478	6,006,465
<b>TOTAL - EXPENSES</b>	9,382,538	12,710,949	1,101,978	23,195,465
<b>TOTAL - 2005 ENDING CASH (PROJECTED):</b>	1,179,119	2,120,715	961,667	4,261,500
<b>TOTAL - NET GAIN (LOSS):</b>	58,106	22,741	315,438	396,285

# **WATER**

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Department: WATER BUDGET OVERVIEW	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES (09)	Budget	Actual	Budget	Projected	Budget	Change	Change
<b>WATER INCOME</b>							
Revenue	9,405,320	9,869,094	9,309,800	9,082,350	9,440,644	130,844	1.41%
<b>TOTAL - INCOME</b>	9,405,320	9,869,094	9,309,800	9,082,350	9,440,644	130,844	1.41%
<b>WATER EXPENSES</b>							
Operation & Maintenance	5,887,560	5,576,512	6,173,880	5,118,785	5,500,600	(673,280)	(10.91%)
Extensions & Replacements	1,200,000	1,758,997	1,200,000	1,200,000	1,488,200	288,200	24.02%
Debt Requirements	1,671,068	2,701,710	2,235,843	2,235,843	2,393,738	157,895	7.06%
<b>TOTAL - EXPENSES</b>	8,758,628	10,037,219	9,609,723	8,554,628	9,382,538	(227,185)	(2.36%)
<b>TOTAL - NET GAIN (LOSS):</b>	646,692	(168,125)	(299,923)	527,722	58,106	358,029	(119.37%)

Department: WATER INCOME	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES	Budget	Actual	Budget	Projection	Budget	Change	Change
<b>WATER INCOME</b>							
Metered Sales To Customers	8,839,200	9,252,264	8,734,070	8,520,685	8,928,644	194,574	2.23%
Fire Protection	84,430	73,408	86,120	84,015	80,000	(6,120)	(7.11%)
Interest Income	25,000	11,832	25,500	24,878	7,000	(18,500)	(72.55%)
Connection Fees	173,630	143,894	175,370	171,085	150,000	(25,370)	(14.47%)
Penalties	28,230	41,273	28,800	28,097	40,000	11,200	38.89%
T and D Billings	186,880	164,985	190,620	185,963	165,000	(25,620)	(13.44%)
Other Income	67,950	181,438	69,320	67,627	70,000	680	0.98%
<b>TOTAL - ALL REVENUES:</b>	<b>9,405,320</b>	<b>9,869,094</b>	<b>9,309,800</b>	<b>9,082,350</b>	<b>9,440,644</b>	<b>130,844</b>	<b>1.41%</b>

Department: WATER TOTAL O&M Fund: UTILITIES (09)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>61</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	2,009,620	2,191,704	2,086,040	882,663	2,118,391	2,172,600	40,860	1.93%
603 Salaries & Wages - Officers & Direct	94,590	96,270	97,390	24,782	59,477	56,400	-40,990	-68.92%
Employee Benefits								
408 FICA	189,440	175,066	196,580	123,351	296,043	169,300	-30,780	-10.40%
604 Pensions & Benefits	463,000	413,733	458,590	144,992	347,981	411,300	-51,090	-14.68%
<b>TOTAL - CATEGORY 1:</b>	<b>2,756,650</b>	<b>2,876,773</b>	<b>2,838,600</b>	<b>1,175,788</b>	<b>2,821,892</b>	<b>2,809,600</b>	<b>-82,000</b>	<b>-2.91%</b>
<b>2 SUPPLIES</b>								
618 Chemicals	228,860	189,240	233,450	79,176	190,022	272,800	39,350	20.71%
620 Materials & Supplies	767,570	799,060	767,570	209,866	503,678	503,300	-319,070	-63.35%
<b>TOTAL - CATEGORY 2:</b>	<b>996,430</b>	<b>988,300</b>	<b>1,001,020</b>	<b>289,042</b>	<b>693,701</b>	<b>776,100</b>	<b>-279,720</b>	<b>-40.32%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance	137,200	137,200	162,500	29,773	71,455	160,000	-2,500	-3.50%
Utility Services								
610 Purchased Water	188,300	163,980	192,070	72,376	173,702	175,700	-16,370	-9.42%
615 Purchased Power	691,110	589,695	767,150	245,374	588,898	713,100	-54,050	-9.18%
617 Utilities General	51,580	68,669	132,290	21,024	50,458	63,800	-68,490	-135.74%
Other Services & Charges								
416 Contracted Labor	76,130		77,250				-77,250	
622 Training	27,410	16,274	27,840	4,651	11,162	17,900	-10,340	-92.63%
631 Contract Services	195,440	51,004	195,440	95,227	228,545	151,400	-46,440	-20.32%
637 In Lieu of Taxes	180,480	162,776	185,600	28,696	68,870	155,300	-30,300	-44.00%
637 Interdepartmental Expenditures	242,700	282,474	249,990	52,452	125,885	220,800	-29,190	-23.19%
640 Bond Issuance Cost	21,960	13,209	21,960	1,199	2,878	14,800	-7,160	-248.82%
650 Transportation	157,180	152,534	157,180	57,206	137,294	153,200	-3,980	-2.90%
675 Miscellaneous Expenses	97,070		97,070	17,639	42,334	41,100	-56,470	-133.39%
<b>TOTAL - CATEGORY 3:</b>	<b>2,066,560</b>	<b>1,637,815</b>	<b>2,266,340</b>	<b>625,617</b>	<b>1,501,481</b>	<b>1,867,100</b>	<b>-402,540</b>	<b>-26.81%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	67,920	73,624	67,920	42,380	101,712	40,300	-27,620	-27.16%
622 Equipment						7,500		
<b>TOTAL - CATEGORY 4:</b>	<b>67,920</b>	<b>73,624</b>	<b>67,920</b>	<b>42,380</b>	<b>101,712</b>	<b>47,800</b>	<b>-27,620</b>	<b>-27.16%</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>5,887,560</b>	<b>5,576,512</b>	<b>6,173,880</b>	<b>2,132,827</b>	<b>5,118,785</b>	<b>5,500,600</b>	<b>-791,880</b>	<b>-15.47%</b>

Department: ALL DEPARTMENTS													
Fund: UTILITIES (09)													
	11	12	21	22	23	24	31	51	61	63	64	71	Total
<b>1 PERSONAL SERVICES</b>													
Salaries & Wages													
601 Salaries & Wages - Employee	55,300		150,400	78,100	81,600	45,700	257,400	60,000	488,500			637,600	2,172,600
603 Salaries & Wages - Officers & Direct	44,400	12,000											56,400
Employee Benefits													
408 FICA	7,600	800	8,600	5,900	6,800	3,500	21,400	4,500	37,300			48,700	169,300
604 Pensions & Benefits	8,400	224,000	9,600	6,600	7,600	3,800	23,800	5,000	41,500			54,100	411,300
TOTAL - CATEGORY 1:	115,700	236,800	168,600	90,600	96,000	53,000	302,600	69,500	567,300			740,400	2,809,600
<b>2 SUPPLIES</b>													
618 Chemicals								2,800	270,000				272,800
620 Materials & Supplies	4,000	10,000	800	2,300	1,900	54,800	17,300	16,900	85,300	5,200	5,000	250,300	503,300
TOTAL - CATEGORY 2:	4,000	10,000	800	2,300	1,900	54,800	17,300	19,700	355,300	5,200	5,000	250,300	776,100
<b>3 OTHER SERVICES &amp; CHARGES</b>													
Insurance													
657 Liability Insurance		160,000											160,000
Utility Services													
610 Purchased Water									175,700				175,700
615 Purchased Power		4,000							519,200	5,700	900	183,300	713,100
617 Utilities General		16,600					2,400		38,300	4,600		1,900	63,800
Other Services & Charges													
416 Contracted Labor													
622 Training	4,800		300	900		400	4,000		2,100			4,600	17,900
631 Contract Services	90,000				12,900	2,400	26,100		20,000				151,400
637 In Lieu of Taxes		155,300											155,300
637 Interdepartmental Expenditures		220,800											220,800
640 Bond Issuance Cost	14,800												14,800
650 Transportation	6,600	900		1,500			9,400	17,000				104,000	153,200
675 Miscellaneous Expenses	2,600	8,800		4,000		500	100					8,000	41,100
TOTAL - CATEGORY 3:	118,800	566,400	300	6,400	12,900	3,300	42,000	772,300	10,300	900		116,600	1,867,100
<b>4 CAPITAL OUTLAYS</b>													
621 Furniture & Fixtures	6,700	16,000	3,200	300	1,900		4,000		3,000			5,200	40,300
622 Equipment									7,500				7,500
TOTAL - CATEGORY 4:	6,700	16,000	3,200	300	1,900		4,000		10,500			5,200	47,800
TOTAL - ALL CATEGORIES:	245,200	829,200	172,900	99,600	112,700	111,100	365,900	89,200	1,705,400	15,500	5,900	1,112,500	5,500,600

Department: WATER DIRECTOR Fund: UTILITIES (09-11)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>		<b>2.000</b>					
Salaries & Wages								
601 Salaries & Wages - Employee	44,380	16,351	46,070	7,120	17,088	55,300	9,230	20.03%
603 Salaries & Wages - Officers & Director	78,590	81,080	81,390	21,914	52,594	44,400	-36,990	(45.45%)
Employee Benefits								
408 FICA	9,830	7,454	10,150	2,221	5,331	7,600	-2,550	(25.12%)
604 Pensions & Benefits	24,020	7,064	23,670	2,468	5,923	8,400	-15,270	(64.51%)
<b>TOTAL - CATEGORY 1:</b>	<b>156,820</b>	<b>111,949</b>	<b>161,280</b>	<b>33,723</b>	<b>80,935</b>	<b>115,700</b>	<b>-45,580</b>	<b>(28.26%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	8,050	8,652	8,050	1,720	4,128	4,000	-4,050	(50.31%)
<b>TOTAL - CATEGORY 2:</b>	<b>8,050</b>	<b>8,652</b>	<b>8,050</b>	<b>1,720</b>	<b>4,128</b>	<b>4,000</b>	<b>-4,050</b>	<b>(50.31%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General				71	170			
Other Services & Charges								
416 Contracted Labor								
622 Training	7,580	4,422	7,690	590	1,416	4,800	-2,890	(37.58%)
631 Contract Services	160,880	17,473	160,880	34,199	82,078	90,000	-70,880	(44.06%)
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost	21,960	13,209	21,960	1,199	2,878	14,800	-7,160	(32.60%)
650 Transportation	9,390	7,240	9,390	2,499	5,998	6,600	-2,790	(29.71%)
675 Miscellaneous Expenses	3,590	3,590	3,590			2,600	-990	(27.58%)
<b>TOTAL - CATEGORY 3:</b>	<b>203,400</b>	<b>42,344</b>	<b>203,510</b>	<b>38,558</b>	<b>92,539</b>	<b>118,800</b>	<b>-84,710</b>	<b>(41.62%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	12,230	9,838	12,230	377	905	6,700	-5,530	(45.22%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>12,230</b>	<b>9,838</b>	<b>12,230</b>	<b>377</b>	<b>905</b>	<b>6,700</b>	<b>-5,530</b>	<b>(45.22%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>380,500</b>	<b>172,783</b>	<b>385,070</b>	<b>74,378</b>	<b>178,507</b>	<b>245,200</b>	<b>-139,870</b>	<b>(36.32%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one additional quarter of Civil City attorney's salary as per interdepartmental agreements  
Increased by \$13,900 divided between Water and Wastewater

Includes new position entitled Deputy Director to be moved in part from Environmental Services  
Increased by \$68,000 divided between Water and Wastewater

Moved Assistant Director of Accounting position to Accounting department  
Reduced by \$57,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department



Department: WATER GENERAL (USB) Fund: UTILITIES (09-12)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>.400</b>		
Salaries & Wages								
601 Salaries & Wages - Employee								
603 Salaries & Wages - Officers & Direct	16,000	15,190	16,000	2,868	6,883	12,000	-4,000	(25.00%)
Employee Benefits								
408 FICA	710	1,162	730	219	527	800	70	9.59%
604 Pensions & Benefits	1,720	248,917	1,700	68,103	163,447	224,000	222,300	13076.47%
<b>TOTAL - CATEGORY 1:</b>	<b>18,430</b>	<b>265,269</b>	<b>18,430</b>	<b>71,190</b>	<b>170,857</b>	<b>236,800</b>	<b>218,370</b>	<b>1184.86%</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	51,770	49,674	51,770	6,097	14,633	10,000	-41,770	(80.68%)
<b>TOTAL - CATEGORY 2:</b>	<b>51,770</b>	<b>49,674</b>	<b>51,770</b>	<b>6,097</b>	<b>14,633</b>	<b>10,000</b>	<b>-41,770</b>	<b>(80.68%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance	137,200	137,200	162,500	29,773	71,455	160,000	-2,500	(1.54%)
Utility Services								
610 Purchased Water								
615 Purchased Power	13,890	9,656	15,420	1,588	3,811	4,000	-11,420	(74.06%)
617 Utilities General	32,460	28,582	36,050	9,706	23,294	16,600	-19,450	(53.95%)
Other Services & Charges								
416 Contracted Labor								
622 Training								
631 Contract Services	15,230		15,230	55,988	134,371		-15,230	(100.00%)
637 In Lieu of Taxes	180,480	162,776	185,600	28,696	68,870	155,300	-30,300	(16.33%)
637 Interdepartmental Expenditures	242,700	282,474	249,990	52,452	125,885	220,800	-29,190	(11.68%)
640 Bond Issuance Cost								
650 Transportation	1,500	1,186	1,500	6,749	16,198	900	-600	(40.00%)
675 Miscellaneous Expenses	11,170		11,170	1,845	4,428	8,800	-2,370	(21.22%)
<b>TOTAL - CATEGORY 3:</b>	<b>634,630</b>	<b>621,874</b>	<b>677,460</b>	<b>186,797</b>	<b>448,313</b>	<b>566,400</b>	<b>-111,060</b>	<b>(16.39%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	18,320	31,453	18,320	16,661	39,986	16,000	-2,320	(12.66%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>18,320</b>	<b>31,453</b>	<b>18,320</b>	<b>16,661</b>	<b>39,986</b>	<b>16,000</b>	<b>-2,320</b>	<b>(12.66%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>723,150</b>	<b>968,270</b>	<b>765,980</b>	<b>280,745</b>	<b>673,789</b>	<b>829,200</b>	<b>63,220</b>	<b>8.25%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Moved Board Member salaries into line 603  
Held at \$29,900 divided between Water and Wastewater

##### Pensions & Benefits

Dispersed a portion of pensions & benefits throughout the departmental budgets  
Reduced by \$150,300 divided between Water and Wastewater

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Removed a portion of expenses previously used for energy needs at the Service Center  
Reduced by \$39,000 divided between Water and Wastewater

##### In Lieu of Taxes

Recalculated with 5% increase over 2004 agreement  
Reduced by \$18,400 divided between Water and Wastewater

##### Interdepartmental Expenditures

Recalculated with 5% increase over 2004 agreement  
Increased by \$26,200 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER ACCOUNTING Fund: UTILITIES (09-21)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>						<b>2.800</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	148,250	177,522	153,890	78,332	187,997	150,400	-3,490	(2.27%)
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	13,840	13,580	14,370	59,924	143,818	8,600	-5,770	(40.15%)
604 Pensions & Benefits	33,830	12,870	33,510	6,658	15,980	9,600	-23,910	(71.35%)
<b>TOTAL - CATEGORY 1:</b>	<b>195,920</b>	<b>203,972</b>	<b>201,770</b>	<b>144,914</b>	<b>347,794</b>	<b>168,600</b>	<b>-33,170</b>	<b>(16.44%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	3,600	5,868	3,600	1,955	4,692	800	-2,800	(77.78%)
<b>TOTAL - CATEGORY 2:</b>	<b>3,600</b>	<b>5,868</b>	<b>3,600</b>	<b>1,955</b>	<b>4,692</b>	<b>800</b>	<b>-2,800</b>	<b>(77.78%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General				31	74			
Other Services & Charges								
416 Contracted Labor								
622 Training	1,760	380	1,790			300	-1,490	(83.24%)
631 Contract Services	10,880		10,880				-10,880	(100.00%)
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation								
675 Miscellaneous Expenses								
<b>TOTAL - CATEGORY 3:</b>	<b>12,640</b>	<b>380</b>	<b>12,670</b>	<b>31</b>	<b>74</b>	<b>300</b>	<b>-12,370</b>	<b>(97.63%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	9,330	5,229	9,330	982	2,357	3,200	-6,130	(65.70%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>9,330</b>	<b>5,229</b>	<b>9,330</b>	<b>982</b>	<b>2,357</b>	<b>3,200</b>	<b>-6,130</b>	<b>(65.70%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>221,490</b>	<b>215,449</b>	<b>227,370</b>	<b>147,882</b>	<b>354,917</b>	<b>172,900</b>	<b>-54,470</b>	<b>(23.96%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Four positions have been moved to create a new department exclusively responsible for Billings & Collections  
Reduced by \$114,500 divided between Water and Wastewater

Moved Assistant Director of Accounting position from the Director's department to the Accounting department  
Increased by \$57,000 divided between Water and Wastewater

Includes new position entitled Data Processing Manager  
Increased by \$47,000 divided between Water and Wastewater

##### Materials & Supplies

A portion of this expense has been moved to the new Billings & Collections department  
Reduced by \$5,200 divided between Water and Wastewater

Department: WATER PURCHASING Fund: UTILITIES (09-22)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2,400</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		92,800	94,271	96,330	38,178	91,627	78,100	-18,230	(18.92%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,850	7,212	9,180	2,921	7,009	5,900	-3,280	(35.73%)
604 Pensions & Benefits		21,630	6,835	21,420	3,245	7,788	6,600	-14,820	(69.19%)
<b>TOTAL - CATEGORY 1:</b>		<b>123,280</b>	<b>108,318</b>	<b>126,930</b>	<b>44,344</b>	<b>106,425</b>	<b>90,600</b>	<b>-36,330</b>	<b>(28.62%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		6,470	2,936	6,470	611	1,466	2,300	-4,170	(64.45%)
<b>TOTAL - CATEGORY 2:</b>		<b>6,470</b>	<b>2,936</b>	<b>6,470</b>	<b>611</b>	<b>1,466</b>	<b>2,300</b>	<b>-4,170</b>	<b>(64.45%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					24	58			
Other Services & Charges									
416 Contracted Labor									
622 Training		1,510	1,197	1,540	320	768	900	-640	(41.56%)
631 Contract Services		2,340		2,340	156	374		-2,340	(100.00%)
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation		2,180	1,623	2,180	569	1,366	1,500	-680	(31.19%)
675 Miscellaneous Expenses		11,680		11,680	3,990	9,576	4,000	-7,680	(65.75%)
<b>TOTAL - CATEGORY 3:</b>		<b>17,710</b>	<b>2,820</b>	<b>17,740</b>	<b>5,059</b>	<b>12,142</b>	<b>6,400</b>	<b>-11,340</b>	<b>(63.92%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		740	398	740	513	1,231	300	-440	(59.46%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>740</b>	<b>398</b>	<b>740</b>	<b>513</b>	<b>1,231</b>	<b>300</b>	<b>-440</b>	<b>(59.46%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>148,200</b>	<b>114,472</b>	<b>151,880</b>	<b>50,527</b>	<b>121,264</b>	<b>99,600</b>	<b>-52,280</b>	<b>(34.42%)</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER CUSTOMER RELATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-23)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>1.600</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		121,180	94,290	125,790	22,556	54,134	81,600	-44,190	(35.13%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		11,410	7,213	11,840	1,726	4,141	6,800	-5,040	(42.57%)
604 Pensions & Benefits		27,880	6,836	27,610	1,917	4,601	7,600	-20,010	(72.47%)
<b>TOTAL - CATEGORY 1:</b>		<b>160,470</b>	<b>108,339</b>	<b>165,240</b>	<b>26,199</b>	<b>62,877</b>	<b>96,000</b>	<b>-69,240</b>	<b>(41.90%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		72,580	68,861	72,580	22,632	54,317	1,900	-70,680	(97.38%)
<b>TOTAL - CATEGORY 2:</b>		<b>72,580</b>	<b>68,861</b>	<b>72,580</b>	<b>22,632</b>	<b>54,317</b>	<b>1,900</b>	<b>-70,680</b>	<b>(97.38%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					17	41			
Other Services & Charges									
416 Contracted Labor									
622 Training			5		1,400	3,360			
631 Contract Services		2,140		2,140	3,696	8,870	12,900	10,760	502.80%
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation					1,400	3,360			
675 Miscellaneous Expenses		10,630		10,630				-10,630	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>12,770</b>	<b>5</b>	<b>12,770</b>	<b>6,513</b>	<b>15,631</b>	<b>12,900</b>	<b>130</b>	<b>1.02%</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		2,680	1,407	2,680	20,557	49,337	1,900	-780	(29.10%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>2,680</b>	<b>1,407</b>	<b>2,680</b>	<b>20,557</b>	<b>49,337</b>	<b>1,900</b>	<b>-780</b>	<b>(29.10%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>248,500</b>	<b>178,612</b>	<b>253,270</b>	<b>75,901</b>	<b>182,162</b>	<b>112,700</b>	<b>-140,570</b>	<b>(55.50%)</b>

#### Changes for 2005 Budget Request

##### Materials & Supplies

The portion of this expense for Baugh Printing has been moved to the new Billings & Collections department  
Reduced by \$132,000 divided between Water and Wastewater

##### Contract Services

This line includes expenditures for a temporary staffing contract  
Increased by \$20,000 divided between Water and Wastewater

Department: WATER BILLINGS & COLLECTIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-24)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>				<b>1.600</b>			
Salaries & Wages									
601 Salaries & Wages - Employee								45,700	
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA								3,500	
604 Pensions & Benefits								3,800	
<b>TOTAL - CATEGORY 1:</b>								53,000	
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies								54,800	
<b>TOTAL - CATEGORY 2:</b>								54,800	
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training								400	
631 Contract Services								2,400	
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses								500	
<b>TOTAL - CATEGORY 3:</b>								3,300	
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>								111,100	

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes four positions previously under the Accounting department  
Increased by \$114,500 divided between Water and Wastewater

##### Materials & Supplies

Includes Baugh Printing expenses previously included in the Customer Relations department  
Increased by \$132,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,000 divided between Water and Wastewater

##### Contracted Services

Includes collection agency retainage  
Increased by \$6,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes online payment services, postage, and change of address forms  
Increased by \$1,200 divided between Water and Wastewater

Department: WATER ENGINEERING Fund: UTILITIES (09-31)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>8.000</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	248,810	300,484	258,270	123,727	296,945	257,400	-870	(0.34%)
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	22,400	22,987	23,250	9,465	22,716	21,400	-1,850	(7.96%)
604 Pensions & Benefits	54,740	21,785	54,240	10,517	25,240	23,800	-30,440	(56.12%)
<b>TOTAL - CATEGORY 1:</b>	<b>325,950</b>	<b>345,256</b>	<b>335,760</b>	<b>143,709</b>	<b>344,901</b>	<b>302,600</b>	<b>-33,160</b>	<b>(9.88%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	15,540	18,903	15,540	4,438	10,651	17,300	1,760	11.33%
<b>TOTAL - CATEGORY 2:</b>	<b>15,540</b>	<b>18,903</b>	<b>15,540</b>	<b>4,438</b>	<b>10,651</b>	<b>17,300</b>	<b>1,760</b>	<b>11.33%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General	460	177	520	57	137	2,400	1,880	361.54%
Other Services & Charges								
416 Contracted Labor								
622 Training	7,370	4,856	7,480	595	1,428	4,000	-3,480	(46.52%)
631 Contract Services	3,970	2,777	3,970	1,094	2,626	26,100	22,130	557.43%
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	11,960	10,237	11,960	3,629	8,710	9,400	-2,560	(21.40%)
675 Miscellaneous Expenses	310		310	7	17	100	-210	(67.74%)
<b>TOTAL - CATEGORY 3:</b>	<b>24,070</b>	<b>18,047</b>	<b>24,240</b>	<b>5,382</b>	<b>12,917</b>	<b>42,000</b>	<b>17,760</b>	<b>73.27%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	9,420	15,763	9,420	1,237	2,969	4,000	-5,420	(57.54%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>9,420</b>	<b>15,763</b>	<b>9,420</b>	<b>1,237</b>	<b>2,969</b>	<b>4,000</b>	<b>-5,420</b>	<b>(57.54%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>374,980</b>	<b>397,969</b>	<b>384,960</b>	<b>154,766</b>	<b>371,438</b>	<b>365,900</b>	<b>-19,060</b>	<b>(4.95%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Assistant Engineer  
Increased by \$50,000 divided between Water and Wastewater

Includes one vacant position entitled Senior Project Coordinator  
Increased by \$32,000 divided between Water and Wastewater

Includes CBU's portion of a civil city engineer as per interdepartmental agreements  
Increased by \$13,000 divided between Water and Wastewater

Removed position entitled Web/Information Manager  
Reduced by \$47,000 divided between Water and Wastewater

##### Contracted Services

Includes CBU's portion of an arial flyover for orthophotos, planimetrics, and contours (GIS update)  
Increased by \$60,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER LABORATORY		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-51)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>1.600</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		68,650	60,988	71,260	30,822	73,973	60,000	-11,260	(15.80%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		6,180	4,666	6,420	2,358	5,659	4,500	-1,920	(29.91%)
604 Pensions & Benefits		15,110	4,422	14,970	2,620	6,288	5,000	-9,970	(66.60%)
<b>TOTAL - CATEGORY 1:</b>		<b>89,940</b>	<b>70,076</b>	<b>92,650</b>	<b>35,800</b>	<b>85,919</b>	<b>69,500</b>	<b>-23,150</b>	<b>(24.99%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals		2,540	2,108	2,600	1,014	2,434	2,800	200	7.69%
620 Materials & Supplies		13,490	20,728	13,490	8,335	20,004	16,900	3,410	25.28%
<b>TOTAL - CATEGORY 2:</b>		<b>16,030</b>	<b>22,836</b>	<b>16,090</b>	<b>9,349</b>	<b>22,438</b>	<b>19,700</b>	<b>3,610</b>	<b>22.44%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training		200		210				-210	(100.00%)
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>200</b>		<b>210</b>				<b>-210</b>	<b>(100.00%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>106,170</b>	<b>92,912</b>	<b>108,950</b>	<b>45,149</b>	<b>108,357</b>	<b>89,200</b>	<b>-19,750</b>	<b>(18.13%)</b>

Department: WATER MONROE TREATMENT Fund: UTILITIES (09-61)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>12.500</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	491,400	439,816	510,080	187,072	448,973	488,500	-21,580	(4.23%)
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	44,230	33,646	45,910	14,311	34,346	37,300	-8,610	(18.75%)
604 Pensions & Benefits	108,110	31,887	107,120	15,901	38,163	41,500	-65,620	(61.26%)
<b>TOTAL - CATEGORY 1:</b>	<b>643,740</b>	<b>505,349</b>	<b>663,110</b>	<b>217,284</b>	<b>521,482</b>	<b>567,300</b>	<b>-95,810</b>	<b>(14.45%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals	226,320	187,132	230,850	78,162	187,589	270,000	39,150	16.96%
620 Materials & Supplies	109,290	78,316	109,290	29,070	69,768	85,300	-23,990	(21.95%)
<b>TOTAL - CATEGORY 2:</b>	<b>335,610</b>	<b>265,448</b>	<b>340,140</b>	<b>107,232</b>	<b>257,357</b>	<b>355,300</b>	<b>15,160</b>	<b>4.46%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water	188,300	163,980	192,070	72,376	173,702	175,700	-16,370	(8.52%)
615 Purchased Power	494,030	424,796	548,380	178,225	427,740	519,200	-29,180	(5.32%)
617 Utilities General	12,440	36,985	13,810	10,377	24,905	38,300	24,490	177.34%
Other Services & Charges								
416 Contracted Labor								
622 Training	1,360	2,176	1,380	905	2,172	2,100	720	52.17%
631 Contract Services		30,754		69	166	20,000	20,000	
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	16,410	14,750	16,410	5,804	13,930	17,000	590	3.60%
675 Miscellaneous Expenses	540		540	240	576		-540	(100.00%)
<b>TOTAL - CATEGORY 3:</b>	<b>713,080</b>	<b>673,441</b>	<b>772,590</b>	<b>267,996</b>	<b>643,190</b>	<b>772,300</b>	<b>-290</b>	<b>(0.04%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	3,660	3,095	3,660	255	612	3,000	-660	(18.03%)
622 Equipment						7,500		
<b>TOTAL - CATEGORY 4:</b>	<b>3,660</b>	<b>3,095</b>	<b>3,660</b>	<b>255</b>	<b>612</b>	<b>10,500</b>	<b>-660</b>	<b>(18.03%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,696,090</b>	<b>1,447,333</b>	<b>1,779,500</b>	<b>592,767</b>	<b>1,422,641</b>	<b>1,705,400</b>	<b>-81,600</b>	<b>(4.59%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Maintenance Mechanic  
Increased by \$30,000

##### Materials & Supplies

Includes increased cost of chlorine which is expected to triple  
Increased by \$60,400

Includes increased cost of lime which is expected to triple  
Increased by \$23,600

Includes cost of a new sludge dryer  
Increased by \$6,000

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Equipment

The servers at this plant are in need of replacement  
Increased by \$7,500



Department: WATER GRIFFY RESERVOIR		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-63)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>.000</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		10,370		10,770				-10,770	(100.00%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		940		970				-970	(100.00%)
604 Pensions & Benefits		2,290		2,270				-2,270	(100.00%)
<b>TOTAL - CATEGORY 1:</b>		<b>13,600</b>		<b>14,010</b>				<b>-14,010</b>	<b>(100.00%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		8,010	5,264	8,010	849	2,038	5,200	-2,810	(35.08%)
<b>TOTAL - CATEGORY 2:</b>		<b>8,010</b>	<b>5,264</b>	<b>8,010</b>	<b>849</b>	<b>2,038</b>	<b>5,200</b>	<b>-2,810</b>	<b>(35.08%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power		4,170	4,820	4,630	2,514	6,034	5,700	1,070	23.11%
617 Utilities General		4,610	1,203	80,120	453	1,087	4,600	-75,520	(94.26%)
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>8,780</b>	<b>6,023</b>	<b>84,750</b>	<b>2,967</b>	<b>7,121</b>	<b>10,300</b>	<b>-74,450</b>	<b>(87.85%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>30,390</b>	<b>11,287</b>	<b>106,770</b>	<b>3,816</b>	<b>9,158</b>	<b>15,500</b>	<b>-91,270</b>	<b>(85.48%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$10,700

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Utilities General

2004 budget inflated due to a stormwater service charge  
Reduced by \$75,500

Department: WATER LAKE LEMON	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-64)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>.000</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	5,190		5,390				-5,390	(100.00%)
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	470		490				-490	(100.00%)
604 Pensions & Benefits	1,150		1,140				-1,140	(100.00%)
<b>TOTAL - CATEGORY 1:</b>	<b>6,810</b>		<b>7,020</b>				<b>-7,020</b>	<b>(100.00%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	7,720	4,993	7,720	2,344	5,626	5,000	-2,720	(35.23%)
<b>TOTAL - CATEGORY 2:</b>	<b>7,720</b>	<b>4,993</b>	<b>7,720</b>	<b>2,344</b>	<b>5,626</b>	<b>5,000</b>	<b>-2,720</b>	<b>(35.23%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power	310	878	350			900	550	157.14%
617 Utilities General								
Other Services & Charges								
416 Contracted Labor								
622 Training								
631 Contract Services								
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation								
675 Miscellaneous Expenses	1,020		1,020				-1,020	(100.00%)
<b>TOTAL - CATEGORY 3:</b>	<b>1,330</b>	<b>878</b>	<b>1,370</b>			<b>900</b>	<b>-470</b>	<b>(34.31%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures								
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>								
<b>TOTAL - ALL CATEGORIES:</b>	<b>15,860</b>	<b>5,871</b>	<b>16,110</b>	<b>2,344</b>	<b>5,626</b>	<b>5,900</b>	<b>-10,210</b>	<b>(63.38%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$5,390

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Miscellaneous Expenses

Removed previously budgeted miscellaneous expenses because they have not been used  
Reduced by \$1,020

Department: WATER T & D	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-71)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>18.000</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	435,420	608,328	451,970	258,326	619,982	637,600	185,630	41.07%
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	39,190	46,537	40,680	19,762	47,429	48,700	8,020	19.71%
604 Pensions & Benefits	95,800	44,104	94,920	21,958	52,699	54,100	-40,820	(43.00%)
<b>TOTAL - CATEGORY 1:</b>	<b>570,410</b>	<b>698,969</b>	<b>587,570</b>	<b>300,046</b>	<b>720,110</b>	<b>740,400</b>	<b>152,830</b>	<b>26.01%</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	349,820	448,728	349,820	115,360	276,864	250,300	-99,520	(28.45%)
<b>TOTAL - CATEGORY 2:</b>	<b>349,820</b>	<b>448,728</b>	<b>349,820</b>	<b>115,360</b>	<b>276,864</b>	<b>250,300</b>	<b>-99,520</b>	<b>(28.45%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General				15	36			
Other Services & Charges								
416 Contracted Labor	76,130		77,250				-77,250	(100.00%)
622 Training	7,510	2,890	7,620	841	2,018	4,600	-3,020	(39.63%)
631 Contract Services								
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	102,660	103,523	102,660	32,394	77,746	104,000	1,340	1.31%
675 Miscellaneous Expenses	41,150		41,150	4,370	10,488	8,000	-33,150	(80.56%)
<b>TOTAL - CATEGORY 3:</b>	<b>227,450</b>	<b>106,413</b>	<b>228,680</b>	<b>37,620</b>	<b>90,288</b>	<b>116,600</b>	<b>-112,080</b>	<b>(49.01%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	11,540	6,441	11,540	1,798	4,315	5,200	-6,340	(54.94%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>11,540</b>	<b>6,441</b>	<b>11,540</b>	<b>1,798</b>	<b>4,315</b>	<b>5,200</b>	<b>-6,340</b>	<b>(54.94%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,159,220</b>	<b>1,260,551</b>	<b>1,177,610</b>	<b>454,824</b>	<b>1,091,577</b>	<b>1,112,500</b>	<b>-65,110</b>	<b>(5.53%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes \$0.42 per hour increase for union workers as per union contracts (3% increase overall)  
Increased by \$46,000 divided between Water and Wastewater

##### Contracted Labor

Moved Contracted Labor expenditures to Salaries & Wages  
Reduced by \$75,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes miscellaneous expenses budgeted but not fully utilized in 2003 and 2004 to be used for maintenance on structures and lines  
Re-budgeted at \$42,000 divided between Water and Wastewater

Department: WATER BOOSTER STATIONS Fund: UTILITIES (09-72)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		FTE:					3.000		
Salaries & Wages									
601 Salaries & Wages - Employee		89,190	95,610	92,580	13,749	32,998	99,000	6,420	6.93%
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,030	7,350	8,340	1,052	2,524	7,500	-840	(10.07%)
604 Pensions & Benefits		19,630	6,970	19,450	1,169	2,805	8,400	-11,050	(56.81%)
<b>TOTAL - CATEGORY 1:</b>		<b>116,850</b>	<b>109,930</b>	<b>120,370</b>	<b>15,969</b>	<b>38,327</b>	<b>114,900</b>	<b>-5,470</b>	<b>(4.54%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		15,070	12,449	15,070	3,636	8,726	12,400	-2,670	(17.72%)
<b>TOTAL - CATEGORY 2:</b>		<b>15,070</b>	<b>12,449</b>	<b>15,070</b>	<b>3,636</b>	<b>8,726</b>	<b>12,400</b>	<b>-2,670</b>	<b>(17.72%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power		178,710	149,545	198,370	63,047	151,313	183,300	-15,070	(7.60%)
617 Utilities General		1,610	1,722	1,790	271	650	1,900	110	6.15%
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation		260	716	260			700	440	169.23%
675 Miscellaneous Expenses		16,950		16,950	7,187	17,249	16,900	-50	(0.29%)
<b>TOTAL - CATEGORY 3:</b>		<b>197,530</b>	<b>151,983</b>	<b>217,370</b>	<b>70,505</b>	<b>169,212</b>	<b>202,800</b>	<b>-14,570</b>	<b>(6.70%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>329,450</b>	<b>274,362</b>	<b>352,810</b>	<b>90,110</b>	<b>216,265</b>	<b>330,100</b>	<b>-22,710</b>	<b>(6.44%)</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER METERS Fund: UTILITIES (09-75)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>						<b>4.800</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	165,220	209,037	171,500	85,033	204,079	177,400	5,900	3.44%
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	14,870	15,991	15,440	6,505	15,612	13,500	-1,940	(12.56%)
604 Pensions & Benefits	36,350	15,155	36,020	7,228	17,347	15,000	-21,020	(58.36%)
<b>TOTAL - CATEGORY 1:</b>	<b>216,440</b>	<b>240,183</b>	<b>222,960</b>	<b>98,766</b>	<b>237,038</b>	<b>205,900</b>	<b>-17,060</b>	<b>(7.65%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	105,480	73,053	105,480	12,701	30,482	36,700	-68,780	(65.21%)
<b>TOTAL - CATEGORY 2:</b>	<b>105,480</b>	<b>73,053</b>	<b>105,480</b>	<b>12,701</b>	<b>30,482</b>	<b>36,700</b>	<b>-68,780</b>	<b>(65.21%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General								
Other Services & Charges								
416 Contracted Labor								
622 Training								
631 Contract Services								
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	12,820	13,259	12,820	4,162	9,989	13,100	280	2.18%
675 Miscellaneous Expenses								
<b>TOTAL - CATEGORY 3:</b>	<b>12,820</b>	<b>13,259</b>	<b>12,820</b>	<b>4,162</b>	<b>9,989</b>	<b>13,100</b>	<b>280</b>	<b>2.18%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures								
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>								
<b>TOTAL - ALL CATEGORIES:</b>	<b>334,740</b>	<b>326,495</b>	<b>341,260</b>	<b>115,629</b>	<b>277,509</b>	<b>255,700</b>	<b>-85,560</b>	<b>(25.07%)</b>

#### Changes for 2005 Budget Request

##### Materials & Supplies

Includes \$85,000 to replace outdated meters  
Increased by \$16,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER COMMUNICATIONS Fund: UTILITIES (09-95)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>2.200</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	88,760	95,007	92,140	37,748	90,595	41,600	-50,540	(54.85%)
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	8,490	7,268	8,810	2,888	6,931	3,200	-5,610	(63.68%)
604 Pensions & Benefits	20,740	6,888	20,550	3,209	7,701	3,500	-17,050	(82.97%)
<b>TOTAL - CATEGORY 1:</b>	<b>117,990</b>	<b>109,163</b>	<b>121,500</b>	<b>43,844</b>	<b>105,226</b>	<b>48,300</b>	<b>-73,200</b>	<b>(60.25%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	680	635	680	118	283	400	-280	(41.18%)
<b>TOTAL - CATEGORY 2:</b>	<b>680</b>	<b>635</b>	<b>680</b>	<b>118</b>	<b>283</b>	<b>400</b>	<b>-280</b>	<b>(41.18%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General				2	5			
Other Services & Charges								
416 Contracted Labor								
622 Training	120	348	130			800	670	515.38%
631 Contract Services				25	60			
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation								
675 Miscellaneous Expenses	30		30			200	170	566.67%
<b>TOTAL - CATEGORY 3:</b>	<b>150</b>	<b>348</b>	<b>160</b>	<b>27</b>	<b>65</b>	<b>1,000</b>	<b>840</b>	<b>525.00%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures								
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>								
<b>TOTAL - ALL CATEGORIES:</b>	<b>118,820</b>	<b>110,146</b>	<b>122,340</b>	<b>43,989</b>	<b>105,574</b>	<b>49,700</b>	<b>-72,640</b>	<b>(59.38%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Moved position entitled Water Quality Coordinator to Environmental Services  
Reduced by \$38,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,600 divided between Water and Wastewater

Department: WATER EXTENSIONS & REPLACEMENTS Fund: UTILITIES (09)	TOTAL COST
<b>WATER SYSTEM PROJECTS</b>	
Country Club Rd. Water Line DPW Project. Water Infrastructure Construction to meet Long Range Plan	\$250,000
East St. Rd. 45 Improvements - 45/46 Bypass to Pete Ellis INDOT Project. Water Infrastructure Relocation from ROW	\$200,000
Grippy Dam Repairs Public Safety, Regulatory Requirement INDNR (IC14-27-7)	\$140,000
Kirkwood Av. Streetscape - Phase IV DPW Project. Water Infrastructure Replacement	\$170,400
New Subdivision Main Oversizing	\$150,000
Water Installation Credit Reimbursements	\$75,000
Weimer Road Realignment DPW Project. Water Infrastructure Relocation	\$250,000
West St. Rd. 48 Improvements - Curry Pike to Oard Rd. INDOT Project. Water Infrastructure Relocation from ROW and Rural Water	\$90,000
West 3rd St. Improvements - Landmark Av. to St. Rd. 37 DPW Project. Water Infrastructure Relocation	\$162,800
<b>TOTAL - ALL PROJECTS:</b>	<b>1,488,200</b>

Department: WATER DEBT REQ. Fund: UTILITIES (09-11)	2003 Budget	2003 Actual	2004 Budget	2005 Request	\$ Change	% Change
<b>REVENUE BONDS</b>						
1993						
Principal	545,000	545,000				
Interest	198,335	198,335				
1995						
Principal	185,000	185,000				
Interest	355,463	355,463				
2003						
Principal		505,000	930,000	960,000	30,000	3.23%
Interest		140,957	306,419	287,669	-18,750	(6.12%)
<b>TOTAL - CATEGORY 1:</b>	<b>1,283,798</b>	<b>1,929,755</b>	<b>1,236,419</b>	<b>1,247,669</b>	<b>11,250</b>	<b>0.91%</b>
<b>SRF LOANS</b>						
2000 Loan						
Principal	2,000	2,000	2,000	2,000		
Interest	314,549	314,549	314,491	314,433	-58	
2003 Series A Loan						
Principal		78,000	159,000	165,000	6,000	3.77%
Interest		104,321	135,218	129,921	-5,297	(3.92%)
2003 Series B Loan						
Principal				146,000	146,000	
Interest		173,470	260,205	260,205		
<b>TOTAL - CATEGORY 2:</b>	<b>316,549</b>	<b>672,340</b>	<b>870,914</b>	<b>1,017,559</b>	<b>146,645</b>	<b>16.84%</b>
<b>CAPITAL LEASES</b>						
2000 Energy Savings Contract						
Principal	24,273	24,273	25,638	27,080	1,442	5.62%
Interest	9,896	9,896	8,531	7,089	-1,442	(16.90%)
2001 Equipment Purchases						
Principal	13,385	13,385	14,029	14,704	675	4.81%
Interest	2,025	2,025	1,382	707	-675	(48.84%)
2003 Vehicle Purchases						
Principal		27,048	54,507	55,942	1,435	2.63%
Interest		1,846	3,281	1,846	-1,435	(43.74%)
<b>TOTAL - CATEGORY 3:</b>	<b>49,579</b>	<b>78,473</b>	<b>107,368</b>	<b>107,368</b>		
<b>NOTES PAYABLE</b>						
Russell Road Utility Acquisition						
Principal	15,939	15,939	16,671	17,437	766	4.59%
Interest	5,203	5,203	4,471	3,705	-766	(17.14%)
<b>TOTAL - CATEGORY 4:</b>	<b>21,142</b>	<b>21,142</b>	<b>21,142</b>	<b>21,142</b>		<b>(0.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,671,068</b>	<b>2,701,710</b>	<b>2,235,843</b>	<b>2,393,738</b>	<b>157,895</b>	<b>7.06%</b>

See page W-22 for Debt Requirement clarifications



## Clarification of Water Debt Requirements

### Revenue Bonds

On July 24th, 2003 the Utility issued Water Refunding Revenue Bonds in the amount of \$10,220,000. The bonds were issued for the purpose of refunding the City's Water Works Bonds of 1993 in the amount of \$3,520,000 and the Water Works Bonds of 1995 in the amount of \$6,030,000.

The 2003 Bond Issue is due to be paid off in 2020.  
The remaining balance owed on 12/31/04 will be \$9,250,000.

### SRF Loans

The 2000 Loan is due to be paid off in 2021.  
The remaining balance owed on 12/31/04 will be \$10,843,000.

The 2003 Series A Loan is due to be paid off in 2023.  
The remaining balance owed on 12/31/04 will be \$3,978,000.

The 2003 Series B Loan is due to be paid off in 2025  
The remaining balance owed on 12/31/04 will be \$7,885,000.

### Capitol Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.  
The remaining balance owed on 12/31/04 will be \$134,430.

The Equipment Lease is due to be paid off in 2005.  
The remaining balance owed on 12/31/04 will be \$14,704.

The Vehicle Lease is due to be paid off in 2005  
The remaining balance owed on 12/31/04 will be \$84,470.

### Notes Payable

The Russell Road Utility Acquisition is due to be paid off in 2009.  
The remaining balance owed on 12/31/04 will be \$90,267.